



Department of Taxation and Finance

OFFICE OF COUNSEL

U.S. BANKRUPTCY COURT
FILED
TRENTON, NJ

2018 DEC-5 P 1:20

GEARL M. MAUCHTON

BY: *[Signature]*
DEPUTY CLERK

December 3, 2018

Jorge F. Coombs, Esq.
Youngblood, Franklin, Sampoli, & Coombs, P.A.
1201 New Road, Suite 230
Linwood, NJ 08221

Re: Peter & Edna Bell, 18-23437
Motion to Reduce Claim of New York State (Claim No. 3)

Dear Mr. Coombs:

The New York State Department of Taxation and Finance ("the Department") is in receipt of the Debtors' Motion to Reduce the Claim of New York State. The Department will not oppose the relief requested, i.e. the reduction of the Department's Pre-Petition General Unsecured Claim to an allowed amount of \$3,552.77.

Very truly yours,

AMANDA HILLER
Deputy Commissioner and Counsel

By:

Robert L. Cook

Robert L. Cook
District Tax Attorney

cc: Clerk, U.S. Bankruptcy Court
Albert Russo, Esq., Trustee